IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION Nos. 308, 310, 312 & 313 of 2005

For Approval and Signature:

HON'BLE MR.JUSTICE D.A.MEHTA Sd/-
and
HON'BLE MS.JUSTICE H.N.DEVANI Sd/-

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the concerned Magistrate/Magistrates,Judge/Judges,Tribunal/Tribunals? : NO

RASIKLAL SHANTILAL MARDIA

Versus

ASSISTANT COMMISSIONER OF INCOME TAX

Appearance:
MRS SWATI SOPARKAR for Petitioner No. 1
MR MANISH R BHATT for Respondent No. 1
NOTICE SERVED for Respondent No. 1

CORAM : HON'BLE MR.JUSTICE D.A.MEHTA
and
HON'BLE MS.JUSTICE H.N.DEVANI

Date of decision: 21/04/2005

COMMON JUDGEMENT

(Per : HON'BLE MR.JUSTICE D.A.MEHTA)

1 Rule. Mr.M.R.Bhatt, learned Senior Standing Counsel waives service in each of the petition.

2 It is common ground between the learned Counsel appearing for the respective parties that these petitions are required to be dealt with in the same manner as Special Civil Application Nos. 316 & 317 of 2005, there being no difference in facts or circumstances.

3 Accordingly the petitions are allowed. There being no escapement of income in light of judgment and order rendered today in Tax Appeal Nos.328 of 2000 and 157 of 2000. In each of the petitions notices under Section 148 of the Act dated 4th December,2003 (Annexure-A) are hereby quashed and set aside. Rule made absolute. There shall be no order as to costs. Registry to place copy of this judgment in all connected matters.

Sd/-
(D.A.Mehta, J)
Sd/-
(H.N.Devani,J)

m.m.bhatt